

Towards Understanding Conflicts, Aggression, Violence and Peace



J. Martin Ramírez and Camilla Pagani

Editors



CICA

2013

**Coloquios Internacionales sobre Cerebro y Agresión
(CICA)**

XXXVI CICA Conference

**TOWARDS UNDERSTANDING
CONFLICTS, AGGRESSION,
VIOLENCE AND PEACE**

PROGRAM and ABSTRACTS

Hévíz, Hungary

June 23-26, 2013

Edited by

J. Martin Ramírez, Camilla Pagani

Nedobiega, Olena

East Ukrainian National University, Ukraine

Conflict of interests and balance of interests are integral components of Ukrainian tax system

The tax system plays an important role in ensuring economic security and social security of the state as a whole, because taxes are the main source of budget revenues, and therefore the main source of funding for social services. Taxes provide a

redistribution of income in society. The issue of conflict of interests in the tax system is one of the most pressing issues for the state because the lack of efficiency of the tax system in Ukraine has a negative effect on social and economic development. This is due to the existence of the conflict of interests problem between the taxpayer and the regulatory authorities. Unresolved conflict of interests complicates the activities of regulatory authorities and promotes the growth of the shadow economy. Under these conditions, the importance of overcoming a conflicts of interests is increased, to find a balance between the interests of taxpayers and the authorities of the State Tax Service to ensure social stability and the welfare of the population. The current Ukrianian tax system is characterized by numerous conflicts and contradictions between the fiscal interests of the state and private interests of taxpayers. Ways to prevent conflicts of interests may be offered, such as improving tax legislation, the introduction of ethical codes that contain specific moral standards and rules for tax officials, the creation of conditions for the control of the tax service by public organizations and tax consultations. It is necessary to find compromised solutions that stimulate and contribute to increased profitability of taxpayers. Tax consultations play an important role in this case because tax consultation held qualitatively is the basis of increasing tax payments' income to the state budget. Resolution of the conflict of interests can have both negative and positive effects. In order for the conflict to have a positive impact on the development of state and society in general, a dialogue should be established between the conflict parties through cooperation and collaboration to promote the "balance of interests" of these parties, and adhere to the principles of harmonization of interests and social responsibility of the taxpayer, the tax service and the State. Taxation system is an integral part of any economy and is quite controversial, because it is a source of

conflict between the economic and social spheres. Tax and social policy should be based on the principle of intercoordination. Then, every taxpayer will be interested in its payment, because he would know where his contributions will be directed. A decent standard of living must be the goal of the state's tax and social policy and the purpose of the functioning of each entity.



CICA



National Research Council of Italy

DIPARTIMENTO SCIENZE UMANE E SOCIALI,
PATRIMONIO CULTURALE

PROGETTO MIGRAZIONI